

Form F-66 (IA-2) (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16205701200000</div> <div>Mount Vernon City</div> <div>213 1st Street W.</div> <div>Mount Vernon, IA 52314-9998</div>			
CITY OF <div>MOUNT VERNON</div> , IOWA					
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	1,476,459		1,476,459	1,460,761	
Less: Uncollected property taxes-levy year	0		0	0	
Net current property taxes	1,476,459		1,476,459	1,460,761	
Delinquent property taxes	0		0	0	
TIF revenues	733,720		733,720	739,303	
Other city taxes	640,055	0	640,055	589,460	
Licenses and permits	52,550	0	52,550	70,000	
Use of money and property	70,114	4,734	74,848	58,800	
Intergovernmental	2,171,496	0	2,171,496	1,920,000	
Charges for fees and service	110,853	1,814,370	1,925,223	2,005,000	
Special assessments	0	0	0	0	
Miscellaneous	171,137	142,919	314,056	144,096	
Other financing sources	2,528,241	0	2,528,241	120,000	
Total revenues and other sources	7,954,625	1,962,023	9,916,648	7,107,420	
Expenditures and Other Financing Uses					
Public safety	726,625	0	726,625	950,633	
Public works	512,358	0	512,358	501,565	
Health and social services	0	0	0	0	
Culture and recreation	479,086	0	479,086	540,258	
Community and economic development	89,063	0	89,063	103,411	
General government	438,920	0	438,920	516,242	
Debt service	1,032,898	0	1,032,898	1,009,296	
Capital projects	2,983,532	0	2,983,532	2,162,000	
Total governmental activities expenditures	6,262,482	0	6,262,482	5,783,405	
Business type activities	0	1,373,476	1,373,476	1,864,658	
Total ALL expenditures	6,262,482	1,373,476	7,635,958	7,648,063	
Other financing uses, including transfers out	1,037,843	319,198	1,357,041	0	
Total ALL expenditures/And other financing uses	7,300,325	1,692,674	8,992,999	7,648,063	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	654,300	269,349	923,649	-540,643	
Beginning fund balance July 1, 2013	2,680,317	739,992	3,420,309	3,073,054	
Ending fund balance June 30, 2014	3,334,617	1,009,341	4,343,958	2,532,411	
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents		
General obligation debt	\$ 7,175,000	Other long-term debt	\$ 0		
Revenue debt	\$ 0	Short-term debt	\$ 0		
TIF Revenue debt	\$ 0	General obligation debt limit		\$ 11,189,036	
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted		
		11/20/2014			
Printed name of city clerk	Telephone	Area Code	Number	Extension	
Sue Ripke	→	319	895-8742		
Signature of Mayor or other City official (Name and Title)			Date signed		
			11/17/2014		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF MOUNT VERNON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	944,454	454,395		0	77,610	0	1,476,459			1,476,459	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	944,454	454,395		0	77,610	0	1,476,459		T01	1,476,459	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	944,454	454,395		0	77,610	0	1,476,459			1,476,459	6
7	TIF revenues			733,720				733,720		T01	733,720	7
	Other city taxes											
8	Utility tax replacement excise taxes	18,676	0	0	0	0	0	18,676		T15	18,676	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	2,892	0	0	0	0	0	2,892	0	T19	2,892	12
13	Hotel/motel tax	64,050	0	0	0	0	0	64,050	0	T19	64,050	13
14	Other local option taxes	0	554,437	0	0	0	0	554,437	0	T09	554,437	14
15	TOTAL OTHER CITY TAXES	85,618	554,437	0	0	0	0	640,055	0		640,055	15
16	Section B - LICENSES AND PERMITS	52,550	0	0	0	0	0	52,550	0	T29	52,550	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	3,255	1,589	892	0	1,109	0	6,845	4,734	U20	11,579	18
19	Rents and royalties	63,269	0	0	0	0	0	63,269	0	U40	63,269	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	66,524	1,589	892	0	1,109	0	70,114	4,734		74,848	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	8,429	0	0	0	347,376	0	355,805	0	B89	355,805	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32	Build America Bond interest reimb.	0	0	0	50,783	0	0	50,783	0		50,783	32
33	Total Federal grants and reimbursements	8,429	0	0	50,783	347,376	0	406,588	0		406,588	33
34												34
35												35
36												36
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40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		449,941					449,941		C46	449,941	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	0	0	0	0	0	0	0	C89	0	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	Liquor profits	5,583	0	0	0	0	0	5,583	0	C89	5,583	54
55	STEPS/state grants	9,820	0	0	0	1,295,885	0	1,305,705	0		1,305,705	55
56	Historic Preservation	3,679	0	0	0	0	0	3,679	0		3,679	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	19,082	449,941	0	0	1,295,885	0	1,764,908	0		1,764,908	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	27,511	449,941	0	50,783	1,643,261	0	2,171,496	0		2,171,496	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	649,267	A91	649,267	73
74	Sewer	0	0	0	0	0	0	0	786,630	A8Ø	786,630	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	302,225	A81	302,225	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	76,248	A80	76,248	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	8,225	0	0	0	0	0	8,225	0	A03	8,225	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	96,605	0	0	0	0	0	96,605	0	A61	96,605	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103	Special events, public service charges	6,023	0	0	0	0	0	6,023	0		6,023	103
104	TOTAL CHARGES FOR SERVICE	110,853	0	0	0	0	0	110,853	1,814,370		1,925,223	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	13,218	0	0	0	0	0	13,218	0	U99	13,218	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	19,827	0	0	0	0	0	19,827	0	U30	19,827	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Miscellaneous & refunds	3,491	13,206	0	0	97,930	0	114,627	9,784		124,411	114
115	Cemetery plots/care	10,240	0	0	0	0	2,560	12,800	0		12,800	115
116	Swimming pool misc., concessions	10,665	0	0	0	0	0	10,665	0		10,665	116
117	Deposits received	0	0	0	0	0	0	0	5,000		5,000	117
118	Recycling bins & tags	0	0	0	0	0	0	0	128,135		128,135	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	57,441	13,206	0	0	97,930	2,560	171,137	142,919		314,056	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF MOUNT VERNON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,344,951	1,473,568	734,612	50,783	1,819,910	2,560	5,426,384	1,962,023		7,388,407	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	1,171,200	0	1,171,200	0	NR	1,171,200	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	356,855	0		292,657	59,802	0	709,314	0		709,314	127
128	Internal TIF loans and transfers in	0	0	46,384	601,343	0	0	647,727	0		647,727	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	356,855	0	46,384	894,000	1,231,002	0	2,528,241	0		2,528,241	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,701,806	1,473,568	780,996	944,783	3,050,912	2,560	7,954,625	1,962,023		9,916,648	132
133												133
134	Beginning fund balance July 1, 2013	701,401	1,002,827	307,580	62,308	523,736	82,465	2,680,317	739,992		3,420,309	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,403,207	2,476,395	1,088,576	1,007,091	3,574,648	85,025	10,634,942	2,702,015		13,336,957	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	593,218	0	0	0	0	0	593,218		E62	593,218	2
3	Purchase of land and equipment	49,901	0	0	0	0	0	49,901		G62	49,901	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	5,272	0	0	0	0	0	5,272		E89	5,272	8
9	Purchase of land and equipment	948	0	0	0	0	0	948		G89	948	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	37,230	0	0	0	0	0	37,230		E24	37,230	13
14	Purchase of land and equipment	6,531	0	0	0	0	0	6,531		G24	6,531	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	6,800	0	0	0	0	0	6,800		E32	6,800	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	26,036	0	0	0	0	0	26,036		E66	26,036	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	689	0	0	0	0	0	689		E32	689	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	726,625	0	0	0	0	0	726,625			726,625	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	451,241	0	0	0	0	451,241		E44	451,241	42
43	Purchase of land and equipment	0	8,070	0	0	0	0	8,070		G44	8,070	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	43,505	0	0	0	0	43,505		E44	43,505	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	9,542	0	0	0	0	9,542		E44	9,542	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	0	512,358	0	0	0	0	512,358			512,358	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF MOUNT VERNON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	52,500	0	0	0	0	0	52,500		E52	52,500	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	1,000	0	0	0	0	0	1,000		E61	1,000	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	204,493	0	0	0	0	0	204,493		E61	204,493	127
128	Purchase of land and equipment	2,442	0	0	0	0	0	2,442		G61	2,442	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	131,901	0	0	0	0	0	131,901		E61	131,901	130
131	Purchase of land and equipment	1,430	0	0	0	0	0	1,430		G61	1,430	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	17,961	0	0	0	0	0	17,961		E03	17,961	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	12,998	0	0	0	0	0	12,998		E61	12,998	135
136	Other culture and recreation	54,361	0	0	0	0	0	54,361		E61	54,361	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	479,086	0	0	0	0	0	479,086			479,086	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	1,687	0	0	0	0	0	1,687		E89	1,687	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	73,268	0	0	0	0	0	73,268		E89	73,268	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	14,108	0	0	0	0	0	14,108		E29	14,108	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	89,063	0	0	0	0	0	89,063			89,063	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,894	0	0	0	0	0	4,894		E29	4,894	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	158,957	0	0	0	0	0	158,957		E23	158,957	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	5,715	0	0	0	0	0	5,715		E89	5,715	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	41,831	0	0	0	0	0	41,831		E25	41,831	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	100,559	0	0	0	0	0	100,559		E31	100,559	168
169	Purchase of land and equipment	5,744	0	0	0	0	0	5,744		G31	5,744	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	121,154	0	0	0	0	121,154		E89	121,154	171
172	Other general government — Current operation	66	0	0	0	0	0	66		E89	66	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	317,766	121,154	0	0	0	0	438,920			438,920	176
177	Section G — DEBT SERVICE	0	0	0	1,032,898	0	0	1,032,898			1,032,898	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,032,898	0	0	1,032,898			1,032,898	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Community Center	0	13,531	0	0	0	0	13,531			13,531	184
185	Fire Station/Equipment	0	900	0	0	119,215	0	120,115			120,115	185
186	Various infrastructure;Hwy 30;sewer;sidewalks;water improve.	0	106,745	0	0	2,743,141	0	2,849,886			2,849,886	186
187	Subtotal Regular Capital Projects	0	121,176	0	0	2,862,356	0	2,983,532			2,983,532	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	121,176	0	0	2,862,356	0	2,983,532			2,983,532	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,612,540	754,688	0	1,032,898	2,862,356	0	6,262,482			6,262,482	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								415,317	E91	415,317	198
199	Purchase of land and equipment								25,183	G91	25,183	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								462,455	E80	462,455	201
202	Purchase of land and equipment								25,389	G80	25,389	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								350,901	E81	350,901	216
217	Purchase of land and equipment								1,029	G81	1,029	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								87,668	E80	87,668	230
231	Purchase of land and equipment								5,534	G80	5,534	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF MOUNT VERNON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,373,476		1,373,476	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,612,540	754,688	0	1,032,898	2,862,356	0	6,262,482	1,373,476		7,635,958	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	390,116		0	0	0	390,116	319,198		709,314	255
256	Internal TIF loans/repayments and transfers out	0	46,384	601,343	0	0	0	647,727	0		647,727	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	436,500	601,343	0	0	0	1,037,843	319,198		1,357,041	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,612,540	1,191,188	601,343	1,032,898	2,862,356	0	7,300,325	1,692,674		8,992,999	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	85,025	85,025			85,025	263
264	Restricted	0	1,289,976	487,233	0	0	0	1,777,209			1,777,209	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	744,165	0	744,165			744,165	266
267	Unassigned	790,667	-4,769	0	-25,807	-31,873	0	728,218			728,218	267
268	Total Governmental	790,667	1,285,207	487,233	-25,807	712,292	85,025	3,334,617			3,334,617	268
269	Proprietary								1,009,341		1,009,341	269
270	Total ending fund balance June 30, 2014	790,667	1,285,207	487,233	-25,807	712,292	85,025	3,334,617	1,009,341		4,343,958	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,403,207	2,476,395	1,088,576	1,007,091	3,574,648	85,025	10,634,942	2,702,015		13,336,957	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MOUNT VERNON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,298,925

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year		
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)					
Purpose												(h)
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 0	
2. Sewer utility	19U 235,000	29U 0	39U 40,000	49U 195,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 8,138	
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	192 0	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	193 0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	194 0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189 0	
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0	
Other-Specify	19U	29U	39U	49U	49U	49U	49U	49U	49U	49U	189	
9. Capital Improve.	19U 2,525,000	29U 0	39U 345,000	49U 2,180,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 101,000	
10. Sewer/water improvement	19U 3,090,000	29U 0	39U 140,000	49U 2,950,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 156,352	
11. Land, misc. projects	19U 105,000	29U 0	39U 25,000	49U 80,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 1,450	
12. Fire Department	19U 320,000	29U 0	39U 40,000	49U 280,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 6,943	
13. G.O. Refunding	19U 430,000	29U 0	39U 140,000	49U 290,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 2,155	
14. Highway 30 Roundabouts	19U 0	29U 1,200,000	39U 0	49U 1,200,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 23,460	
Total long-term debt	6,705,000	1,200,000	730,000	7,175,000	0	0	0	0	0	0	299,498	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$ 223,780,711	x .05 = \$ 11,189,036

Part VII		CASH AND INVESTMENT ASSETS AS OF					JUNE 30, 2014	
Type of asset	Amount - Omit cents					Total		
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	(e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31		W61			
	\$	-25,807	\$	744,165	0	3,625,600	4,343,958	
	REMARKS						V98	